

**GOVERNMENT**

**SIKKIM**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 71**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 11/2021(Rate)-GST/SIKKIM**

**Date: 30<sup>th</sup> September, 2021**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim of Finance Department, No.39/2017-State Tax (Rate), dated the 18<sup>th</sup> October, 2017, namely:-

In the said notification, in the Table, against S. No. 1, -

(i) in column (3), for the entry “(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.” shall be substituted;

(ii) in column (4), in the entry, for the words “food preparations” at both the places, where they occur, the word “goods” shall be substituted;

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

